



# ఆంధ్రప్రదేశ్ రాజపత్రము

## THE ANDHRA PRADESH GAZETTE

### PUBLISHED BY AUTHORITY

#### PART I EXTRAORDINARY

No.20

AMARAVATI, FRIDAY, JANUARY 6, 2023

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#### NOTIFICATIONS BY GOVERNMENT

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#### REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - AMENDMENTS -  
APGST (FOURTH AMENDMENT) RULES, 2022.

*[G.O.MS.No.9, Revenue (Commercial Taxes-II), 5<sup>th</sup> January, 2023.]*

#### NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

#### AMENDMENT

**1. Short title and commencement.**—(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1<sup>st</sup> day of December, 2022.

**2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, —**

(a) rule 122 shall be omitted :

(b) rules 124 and 125 shall be omitted :

(c) in rule 127, -

(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;

(ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:-" shall be substituted;

(d) rule 134 shall be omitted :

(e) rule 137 shall be omitted :

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely :-

'(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act : '.

**N. GULZAR,**  
*Secretary to Government.*

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